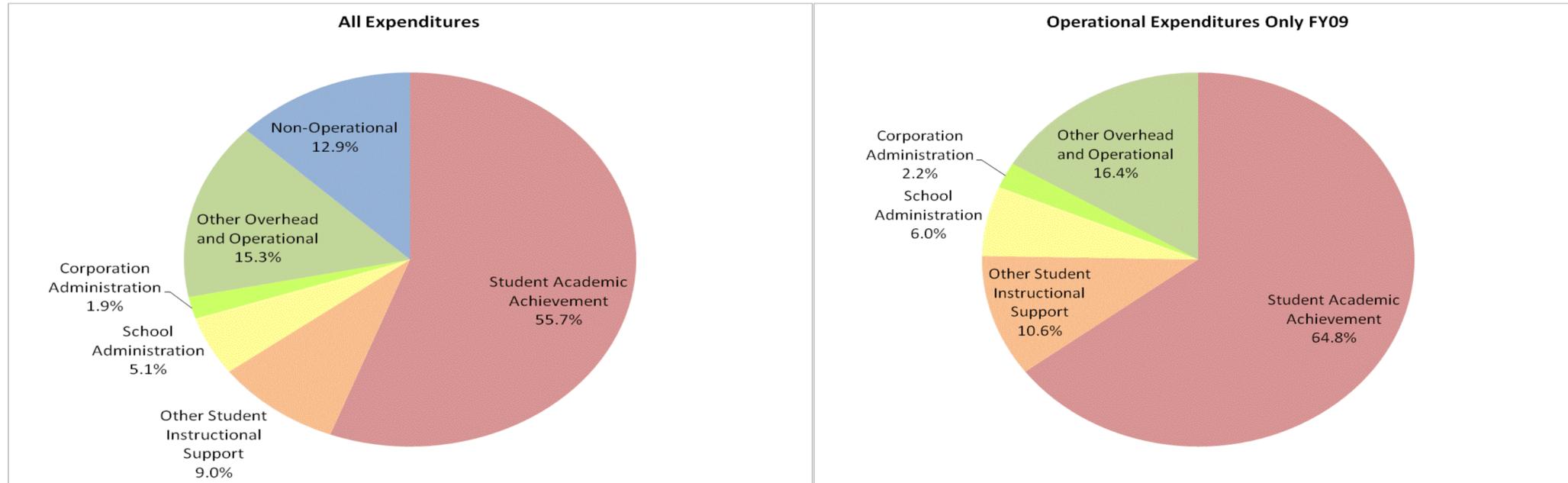


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**M S D Wabash County Schools (8050)**

**M S D Wabash County Schools (8050)**

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$13,270,792	60.8%	\$15,453,278	57.0%	\$15,841,262	56.1%	\$16,197,763	55.7%
Student Instructional Support	\$2,695,423	12.4%	\$3,476,770	12.8%	\$3,965,671	14.0%	\$4,111,512	14.2%
Overhead and Operational	\$3,735,160	17.1%	\$4,646,598	17.1%	\$5,054,553	17.9%	\$5,007,748	17.2%
Nonoperational	\$2,118,094	9.7%	\$3,544,906	13.1%	\$3,383,482	12.0%	\$3,737,639	12.9%
<b>Grand Total</b>	<b>\$21,819,469</b>		<b>\$27,121,552</b>		<b>\$28,244,968</b>	<b>7%</b>	<b>\$29,054,662</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	73.2%	69.8%	70.1%	69.9%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**M S D Wabash County Schools (8050)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$501,628			
	11100 Regular Programs; Elementary	\$3,295,915	\$3,542,897	\$4,058,505	\$4,070,249	23%	15%	0%
	11300 Regular Programs; High School	\$3,672,374	\$4,157,632	\$4,738,851	\$5,311,948	45%	28%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$24,794	\$11,160	\$11,174		-55%	0%
	12110 Gifted And Talented; Gifted and Talented	\$68,722	\$61,206	\$104,076	\$122,443	78%	100%	18%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$27,202			
	12210 Mental Disabilities; Mild Mental Disabilities	\$337,390	\$449,710	\$480,102	\$569,978	69%	27%	19%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$274,258	\$406,905	\$510,579	\$609,149	122%	50%	19%
	12230 Mental Disabilities; Severe Mental Disabilities	\$350,876	\$373,127	\$339,259	\$398,459	14%	7%	17%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$13,105			
	12320 Physical Impairment; Multiple Disabilities	\$69,774	\$11,907	\$9,507	\$0	-100%	-100%	-100%
	12330 Physical Impairment; Visual Impairment	\$4,881	\$0	\$47,551	\$58,553	> 500%		23%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$55,002			
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$266,724	\$207,127	\$328,500	\$268,102	1%	29%	-18%
	12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$7,040			
	12610 Learning Disability	\$576,128	\$583,105	\$737,785	\$729,897	27%	25%	-1%
	12710 Equal Opportunity At Risk	\$107,213	\$112,576	\$132,877	\$155,767	45%	38%	17%
	12810 Special Education Preschool	\$101,648	\$250,140	\$371,713	\$430,249	323%	72%	16%
	12900 Other Special Programs	\$686	\$49,302	\$11,640	\$193,706	> 500%	293%	> 500%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$1,268	\$651	\$1,562	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$53,510	\$85,643	\$72,933	\$61,424	15%	-28%	-16%
	14300 Summer School Programs; High School	\$83,006	\$76,733	\$60,653	\$54,600	-34%	-29%	-10%
	16100 Remediation Testing	\$119,287	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$0	\$85,717	\$74,648	\$58,153		-32%	-22%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$377,855	\$402,215	\$429,718	\$444,641	18%	11%	3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$935,719	\$888,652	\$865,585	\$841,922	-10%	-5%	-3%
	22110 Improvement of Instruction; Service Area Direction	\$45,023	\$68,801	\$74,969	\$101,665	126%	48%	36%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$29,182	\$59,070	\$64,902	\$51,564	77%	-13%	-21%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,335	\$1,501	\$8,646	\$200	-94%	-87%	-98%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$17,670	\$28,225	\$58,689	\$49,805	182%	76%	-15%
	22220 Library/Media Services; School Library	\$269,365	\$208,446	\$223,624	\$257,813	-4%	24%	15%
	22230 Library/Media Services; Audiovisual	\$3,711	\$2,379	\$3,066	\$3,094	-17%	30%	1%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$48,648	\$10,121	\$97,636	\$264,781	444%	> 500%	171%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$75,440	\$91,860			22%
	22360 Instruction, Related Technology; Network Support	\$0	\$210,572	\$68,883	\$1,424		-99%	-98%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$2,153			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$150,565	\$219,478	\$135,841	\$325,136	116%	48%	139%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$3,424	\$5,083	\$53,877		> 500%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$482,636	\$481,005	\$338,223	\$0			
<b>Student Academic Achievement Total</b>		<b>\$11,747,370</b>	<b>\$13,063,061</b>	<b>\$14,542,208</b>	<b>\$16,197,763</b>	<b>38%</b>	<b>24%</b>	<b>11%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$269,784	\$273,626	\$310,386	\$378,197	40%	38%	22%
	21230 Guidance Services; Appraisal Services	\$5,450	\$15,744	\$20,978	\$22,750	317%	44%	8%
	21320 Health Services; Medical Services	\$0	\$481	\$0	\$0		-100%	
	21340 Health Services; Nurse Services	\$40,925	\$77,468	\$107,627	\$130,602	219%	69%	21%
	21390 Health Services; Other Health Services	\$0	\$0	\$628	\$5,171			> 500%
	21420 Psychological Testing	\$170,234	\$253,699	\$327,922	\$436,602	156%	72%	33%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$434,257	\$449,772	\$527,436	\$589,711	36%	31%	12%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$44,083	\$8,430			-81%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$85,109			
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$109,206			
	21810 Special Education Administration; Service Area Direction	\$355,964	\$403,617	\$602,825	\$680,092	91%	68%	13%
	21890 Special Education Administration; Other Special Education Administration	\$133,030	\$317,805	\$294,000	\$60,767	-54%	-81%	-79%
	21990 Other Support Services, Students; Other Student Services	\$0	\$40,310	\$115,471	\$115,695		187%	0%
	24100 Office of The Principal	\$731,229	\$844,150	\$1,039,582	\$1,257,608	72%	49%	21%
	24900 Other Support Services, School Administration	\$174,815	\$166,551	\$196,095	\$231,572	32%	39%	18%
<b>Student Instructional Support Total</b>		<b>\$2,315,686</b>	<b>\$2,843,221</b>	<b>\$3,587,034</b>	<b>\$4,111,512</b>	<b>78%</b>	<b>45%</b>	<b>15%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$27,364	\$31,206	\$37,303	\$36,796	34%	18%	-1%
	23150 Board of Education; Legal Services	\$1,770	\$11,773	\$5,332	\$5,982	238%	-49%	12%
	23160 Board of Education; Promotion Expenses	\$714	\$1,178	\$1,992	\$4,014	462%	241%	102%
	23190 Board of Education; Other Governing Body Services	\$900	\$15,160	\$2,875	\$3,115	246%	-79%	8%
	23210 Executive Administration; Office of The Superintendent	\$107,175	\$121,639	\$148,515	\$168,733	57%	39%	14%
	23220 Executive Administration; Community Relations	\$0	\$1,000	\$1,000	\$0		-100%	-100%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,164	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$12	\$1,258	\$2,422	\$2,112	> 500%	68%	-13%
	25110 Fiscal Services; Office of The Business Manager	\$83,733	\$105,090	\$126,725	\$145,739	74%	39%	15%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**M S D Wabash County Schools (8050)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25120 Fiscal Services; Service Area Direction	\$23,498	\$31,374	\$40,219	\$49,809	112%	59%	24%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$14,651	\$16,551	\$19,860	\$24,977	70%	51%	26%
	25150 Fiscal Services; Payroll Services	\$8,083	\$10,033	\$12,197	\$15,206	88%	52%	25%
	25191 Other Fiscal Services; Refund of Revenue	\$23,477	\$10,322	\$0	\$850	-96%	-92%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$876	\$2,970	\$2,973	\$3,087	252%	4%	4%
	25199 Other Fiscal Services; Other	\$0	\$0	\$2,934	\$0			-100%
	25400 Planning, Research, Development and Evaluation	\$5,274	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$636	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$1,041	\$240	\$0	\$0	-100%	-100%	
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$88,745			
	25920 Ditch Assessments	\$49	\$49	\$0	\$81	65%	65%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$14,960	\$50	\$0	\$240	-98%	380%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,067,520	\$1,234,995	\$1,383,396	\$1,553,958	46%	26%	12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,718	\$14,646	\$12,768	\$10,243	-19%	-30%	-20%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$218,759	\$308,028	\$365,019	\$416,128	90%	35%	14%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,800	\$1,801	\$201	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$5,066	\$7,867	\$2,513		-50%	-68%
	26700 Operation and Maintenance of Plant Services; Insurance	\$61,212	\$133,448	\$98,359	\$143,658	135%	8%	46%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$405	\$6,750	\$7,325	\$0	-100%	-100%	-100%
	27010 Student Transportation; Service Area Direction	\$38,080	\$40,586	\$75,315	\$91,145	139%	125%	21%
	27100 Student Transportation; Vehicle Operation	\$496,310	\$646,920	\$655,942	\$749,021	51%	16%	14%
	27200 Student Transportation; Monitoring Services	\$0	\$93,971	\$75,411	\$66,362		-29%	-12%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$196,508	\$346,449	\$406,326	\$356,378	81%	3%	-12%
	27400 Student Transportation; Purchase of School Buses	\$256,427	\$93,305	\$331,253	\$55,286	-78%	-41%	-83%
	27500 Student Transportation; Insurance on Buses	\$25,672	\$25,888	\$33,835	\$33,170	29%	28%	-2%
	27700 Student Transportation; Contracted Transportation Services	\$65,122	\$96,952	\$124,828	\$131,163	101%	35%	5%
	27900 Student Transportation; Other Student Transportation Services	\$15,552	\$14,885	\$37,067	\$26,156	68%	76%	-29%
	27910 Student Transportation; Bus Driver Training	\$2,980	\$2,971	\$3,180	\$2,880	-3%	-3%	-9%
	31100 Food Services Operations; Service Area Direction	\$9,768	\$10,437	\$13,274	\$16,853	73%	61%	27%
	31200 Food Services Operations; Food Preparation and Dispensing	\$303,861	\$293,756	\$325,971	\$364,140	20%	24%	12%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$0	\$35			
	31400 Food Services Operations; Food Purchases	\$280,520	\$369,854	\$362,987	\$379,256	35%	3%	4%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$16,230	\$0	\$0	\$0	-100%		
	31900 Other Food Services	\$36,020	\$25,495	\$41,530	\$59,917	66%	135%	44%
	<b>Overhead and Operational Total</b>	<b>\$3,421,841</b>	<b>\$4,126,095</b>	<b>\$4,766,203</b>	<b>\$5,007,748</b>	<b>46%</b>	<b>21%</b>	<b>5%</b>
	<b>Nonoperational</b>							
	33100 Community Service Operations; Direction of Community Services	\$107	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$58,796	\$119,618	\$140,134	\$324,282	452%	171%	131%
	33990 Other Community Services; Other	\$5,508	\$12,000	\$8,795	\$8,802	60%	-27%	0%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$144,463	\$330,557	\$288,784		100%	-13%
	43000 Facilities Acquisition and Construction; Professional Services	\$5,593	\$8,930	\$5,574	\$4,018	-28%	-55%	-28%
	45100 Building Acquisition, Construction and Improvements	\$101,405	\$413,849	\$202,362	\$310,589	206%	-25%	53%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$218,494	\$555,431	\$905,365		314%	63%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$167,222	\$2,243	\$92,050		-45%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$26,900	\$23,487	\$20,000	\$20,000	-26%	-15%	0%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$443,880	\$711,152	\$497,205	\$540,535	22%	-24%	9%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$92,037	\$36,935	\$31,487	\$0	-100%	-100%	-100%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$84,573	\$0	\$0	-100%	-100%	-100%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$345,105	\$346,619	\$270,478		-22%	-22%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$38,167			
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$67,940			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,108,449	\$1,082,790	\$1,086,451	\$783,505	-29%	-28%	-28%
	54100 Veterans' Memorial Fund; Principal	\$13,195	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$251,839	\$96,750	\$87,375	\$79,500	-68%	-18%	-9%
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$3,375			
	54300 Civil Aid Bond Obligations; Principal	\$0	\$51,945	\$58,355	\$0		-100%	-100%
	60700 Nonprogramed Charges; Scholarships	\$750	\$500	\$500	\$250	-67%	-50%	-50%
	<b>Nonoperational Total</b>	<b>\$2,108,459</b>	<b>\$3,517,812</b>	<b>\$3,373,089</b>	<b>\$3,737,639</b>	<b>77%</b>	<b>6%</b>	<b>11%</b>
	<b>Prorated By Fund</b>							
	26491 2007 Account Code - PERF	\$272,507	\$201,285	\$135,747	\$0			
	26492 2007 Account Code - Social Security	\$1,007,961	\$1,114,705	\$568,781	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$28,891	\$55,607	\$45,309	\$0			
	26494 2007 Account Code - Group Insurance	\$916,175	\$1,890,364	\$1,099,989	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$578	\$7,952	\$5,418	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$301,449	\$121,191	\$0			
	<b>Prorated By Fund Total</b>	<b>\$2,226,112</b>	<b>\$3,571,361</b>	<b>\$1,976,435</b>	<b>\$0</b>			